Depreciation and Amortization

See separate instructions. Attach this form to your return. OMB No. 1545-0172

Department of the Treasury Internal Revenue Service Name(s) as shown on return

Identifying number

Business or activity to which this form relates **Depreciation** (Do not use this part for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement. Instead, use Part III.) Section A.—Election To Expense Depreciable Assets Placed in Service During This Tax Year (Section 179) (a) Description of property (b) Date placed in service (c) Cost (d) Expense deduction 1 2 Listed property—Enter total from Part III, Section A, column (h). 3 Total (add lines 1 and 2, but do not enter more than \$10,000) . . . 4 Enter the amount, if any, by which the cost of all section 179 property placed in service during this tax year is 5 Subtract line 4 from line 3. If result is less than zero, enter zero. (See instructions for other limitations) Section B.—Depreciation (e) Method (b) Date (c) Basis for depreciation (f) Deduction (d) Recovery of (a) Class of property placed in (Business use only—see figuring instructions) service depreciation 6 Accelerated Cost Recovery System (ACRS) (see instructions): For assets placed in service ONLY during tax year beginning in 1987 3-year property 5-year property 7-year property 10-year property 15-year property 20-year property Residential rental property Nonresidential real property 7 Listed property—Enter total from Part III, Section A, column (g). 8 ACRS deduction for assets placed in service prior to 1987 (see instructions) Section C.—Other Depreciation **9** Property subject to section 168(f)(1) election (see instructions) 10 Other depreciation (see instructions) Section D.—Summary 11 Total (add deductions on lines 5 through 10). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 5.) . 12 For assets above placed in service during the current year, enter the portion of the basis attributable to additional section 263A costs. (See instructions for who must use.) Part II Amortization (e) Amortiza-(c) Cost or (d) Code (f) Amortization (a) Description of property (b) Date acquired tion period or other hasis section for this year percentage 1 Amortization for property placed in service only during tax year beginning in 1987 2 Amortization for property placed in service prior to 1987

3 Total. Enter here and on Other Deductions or Other Expenses line of your return.

Part III

Automobiles, Certain Other Vehicles, Computers, and Property Used for Entertainment, Recreation, or Amusement (Listed Property).

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (d) of Section A, all of Section B, and Section C if applicable.

Section A.—Depreciation (If automobiles and other listed property placed in service after June 18, 1984, are used 50% or less in a trade or business, the Section 179 deduction is not allowed and depreciation must be taken using the straight line method over 5 years. For other limitations, see instructions.)

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Do you have evidence	e to support th	e business use	claimed?	Yes No If yes	s, is the evidenc	e written? 🔲 🔥	es 🗌 No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business use percentage (%)	(d) Cost or other basis (see instructions for leased property)	(e) Basis for depreciation (Business use only—see instructions)	(f) Depreciation method and recovery period	(g) Depreciation deduction	(h) Section 179 expense	
	<u> </u>							
Total (Enter here and	on line 2. pag	e 1.)						
Total (Enter here and	on line 7, pag	e I.)					<i>W </i>	

Section B.—Information Regarding Use of Vehicles

Complete this section as follows, if you deduct expenses for vehicles:

- Always complete this section for vehicles used by a sole proprietor, partner, or other more than 5% owner or related person.
- If you provided vehicles to employees, first answer the questions in Section C to see if you meet an exception to completing this section for those items.

to those items.												
	Vehicle 1		Vehicle 2		Vehicle 3		Vehicle 4		Vehicle 5		Vehicle 6	
1 Total miles driven during the year												
2 Total business miles driven during the year												
3 Total commuting miles driven during the year												
4 Total other personal (noncommuting) miles driven									,			_
	Yes	No										
5 Was the vehicle available for personal use during off-duty hours?												
6 Was the vehicle used primarily by a more than 5% owner or related person?												
7 Is another vehicle available for personal use?												

Section C.—Questions for Employers Who Provide Vehicles for Use by Employees.

(Answer these questions to determine if you meet an exception to completing Section B. **Note:** Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)

		Yes	No
8	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your		
9	employees?		
10	Do you treat all use of vehicles by employees as personal use?		
11	Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles?		
12	Do you meet the requirements concerning fleet vehicles or qualified automobile demonstration use (see instructions)? Note: If your answer to 8, 9, 10, 11, or 12 is "Yes," you need not complete Section B for the covered vehicles.		